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### MINISTRY OF FINANCE

(Department of Revenue)

#### NOTIFICATIONS

#### CUSTOMS AND CENTRAL EXCISE

*New Delhi, the 3rd June, 1958/13 Jyaistha 1880*

**G.S.B. 442.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section of the Sea Customs Act, 1878 (8 of 1878), for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 15th June, 1958.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

#### DRAFT RULES

1. **Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Sparkling Plugs) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) "duty-paid materials" mean—

(i) materials imported into India or the State of Pondicherry on payment of customs duty; and

(ii) indigenous materials, that is to say, materials manufactured in India or State of Pondicherry, on which Central Excise duty has been paid;

(b) "goods" means sparkling plugs manufactured in India or the State of Pondicherry from duty-paid materials; and

(c) "refund" means drawback of import duty paid on foreign goods and rebate of Central Excise duty paid on indigenous materials.

3. **Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of goods exported from India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

**4. Rate of refund.**—The rate of refund admissible under these rules on the shipment of the goods shall be the total of the average customs duty paid on the imported materials and the excise duty paid on the indigenous materials used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on the duty-paid material during such period as in the opinion of the Government is relevant for the purpose.

**5. Exporters' declarations and documents.**—At the time of the shipment of the goods, the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;
- (ii) state on the shipping bill, the description, quantity, name of manufacturer, brand name and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity, value, name of manufacturer and brand name of the goods under shipment.

**6. Time-limit for refund claim.**—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

**7. Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books or accounts of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

**8. Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 38.]

**G.S.R. 443.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section of the Sea Customs Act, 1878 (8 of 1878), for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 15th June, 1958.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

#### DRAFT RULES

**1. Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Paints) Rules, 1958.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

(a) "duty-paid materials" mean—

(i) materials imported into India or the State of Pondicherry on payment of customs duty; and

(ii) indigenous materials, that is to say, materials manufactured in India or the State of Pondicherry, on which Central Excise duty has been paid;

(b) "goods" means pigments, colours, paints, enamels, varnishes, lacquers and paint ancillaries manufactured in India or the State of Pondicherry from duty-paid materials; and

(c) "refund" means drawback of import duty paid on foreign materials and rebate of Central Excise duty paid on indigenous materials.

**3. Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944, (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of goods exported from India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

**4. Rate of refund.**—The rate of refund admissible under these rules on the shipment of the goods shall be the total of the average customs duty paid on the imported materials and the excise duty paid on the indigenous materials used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on the duty-paid material during such period as in the opinion of the Government is relevant for the purpose.

**5. Exporters' declarations and documents.**—At the time of the shipment of the goods, the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;
- (ii) state on the shipping bill, the description, quantity name of the manufacturer, brand name and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity, value, name of manufacturer and brand name of the goods under shipment.

**6. Time-limit for refund claim.**—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

**7. Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

**8. Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 39.]

**G.S.R. 444.**—In exercise of the power conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendments in the Customs and Excise Duties Drawback (Crown Cork) Rules, 1958, the same having been previously published as required under the said sub-section (3) of the said section 43B, namely:—

#### *Amendment*

1. For sub-rules (b) and (c) of rule 2 of the said Rules, the following shall be substituted, namely:—

“(b) ‘duty-paid material’ means—

- (i) foreign materials including tinplate imported on payment of customs duty into India or the State of Pondicherry, and
- (ii) tin plate manufactured in India or the State of Pondicherry from steel ingots on which Central Excise duty has been paid.

(c) ‘refund’ means drawback of import duty on foreign materials and rebate of Central Excise duty on indigenous tin plate.”

2. For rule 4 of the said Rules, the following shall be substituted, namely:—

"4. Rate of refund:—The rate of refund admissible under these rules on the shipment of one hundred gross of goods shall be as follows:—

Crown corks with composition cork discs—Six rupees and forty naye-paise

Crown corks with natural cork discs—Twentyone rupees and thirty-five naye paise."

[No. 40.]

M. A. RANGASWAMY, Dy. Secy.